IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH MARCH 2007 / 29TH PHALGUNA 1928

WP(C).No. 13640 of 2005(W)

PETITIONER:

HOWKINS COOKERS LIMITED, MAKER TOWER F-101, CUFFE PARADE, P.O.BOX NO. 16088, MUMBAI 400 005, REPRESENTED BY ITS POWER OF ATTORNEY HOLDER, MR.K.P.RAVEENDRAN.

BY ADV. SRI.E.K.NANDAKUMAR
SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR
SMT.PRIYA MAHESH

RESPONDENTS:
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1. **THE STATE OF KERALA, REPRESENTED BY THE SECRETARY (TAXES), GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM.**

2. **SALES TAX INSPECTOR, SALES TAX CHECK POST, MUTHANGA.**

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO.13640 OF 2005-W

JUDGMENT

The petitioner challenges Ext.P4 notice issued under Section 47(2) of the K.V.A.T Act. Pursuant to the interim order of this Court dated 3.5.2005, the goods were released on executing simple bond without sureties. The Commercial Taxes Officer (Enquiry) having jurisdiction over the matter, is directed to finalise the proceedings initiated as per Ext.P4, after affording an opportunity of being heard to the petitioner within two months from the date of receipt of a copy of this judgment.

The Writ Petition is disposed of as above.

20th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/